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**ANNUAL
REPORT
OF THE
ACTING
COMPTROLLER
GENERAL
OF THE
UNITED
STATES**

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and foreign countries, between points in foreign countries and to and from ships at sea. It is necessary for audit purposes to maintain current schedules of rates covering the many classes of service, subject to proper combinations to determine the through rate. The rates differ for urgent, ordinary and deferred service, and for plain language, cipher or code. In the audit of such expenditures there is for determination that the messages relate to and were necessary in the conduct of Government business and that the rates charged are in conformity with the applicable schedules.

Expenditures for newspaper advertising are subject to special conditions as to authority, return statements of rates, and trade and statutory rules of measurement. There are also many classes of loan payments with respect to which there must be shown full legal authority. The rental of equipment for Government use is subject to many conditions, such as relation of rental to the value of the article and whether owned by Government employee.

Individual Indian Accounts

These accounts embrace an accounting by agents of the Indian Service for private funds of individual Indians received and disbursed. The audit consists of a determination as to compliance with the laws, regulations and decisions governing the expenditure of Indian money. The complete accounting embraces both collections and disbursements for the account of the individual Indian. The decisions for application are those of the former Comptrollers of the Treasury, the Comptroller General, the Secretary of the Interior, and the Courts.

Bank of Checks

Every check and warrant by which payment is accomplished from public funds is required by law to be forwarded to this office for use in the reconciliation and settlement of the accounts of disbursing officers and the Treasurer of the United States. These are received by accounting periods, generally monthly; either from or through the Treasury or directly from the banks. These paid checks are used in analyzing and reconciling the disbursing officer's checking account with the banks or the Treasurer of the United States. There is prepared a proof of the depositary balances of each officer with a list of outstanding checks. This reconciliation involves checks issued in one month and not paid